

§ 10.50

19 CFR Ch. I (4–1–13 Edition)

§ 10.50 [Reserved]

§ 10.52 Painted, colored or stained glass windows for religious institutions.

When painted, colored, or stained glass windows or parts thereof, are claimed free of duty under subheading 9810.00.10, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), the port director may, at his discretion, require appropriate proof that the importation was designed by, and produced by or under the direction of, a professional artist, and that it is for the use of an institution established solely for religious purposes.

[T.D. 85–123, 50 FR 29953, July 23, 1985, as amended by T.D. 89–1, 53 FR 51250, Dec. 21, 1988]

§ 10.53 Antiques.

(a) Articles accompanying a passenger and entitled to entry under the passenger's declaration and entry, or articles entered under an informal entry which are claimed to be free of duty under subheading 9706.00.00, Harmonized Tariff Schedule of the United States (HTSUS), may be admitted free of duty upon the execution of a declaration on the face of the entry provided that the passenger or person filing the informal entry is the owner of the articles and that they are for his personal use and not for sale or other commercial use and provided the Customs officer concerned is satisfied that the articles are of the requisite age.

(b) Antiques of the age prescribed by subheading 9706.00.00, HTSUS, or admitted under the provisions of paragraph (e) of this section, shall be admitted free of duty though repaired or renovated. If, however, an antique has been repaired with a substantial amount of additional material, without changing the original form or shape, the original and added portions shall be appraised and reported as separate entities and the basis for such report shall be plainly indicated on the invoice by the appraiser. In such cases duty shall be assessed on the portion added. If the repairs consist of an addition to an article of a feature which changes it substantially from the article originally produced, or if the antique portion has otherwise been so

changed as to lose its identity as the article which was in existence prior to the time prescribed in subheading 9706.00.00, HTSUS, the entire article shall be excluded from free entry under subheading 9706.00.00, HTSUS.

(c) Except for furniture admitted under the provisions of paragraph (e) of this section, furniture claimed to be free of duty under subheading 9706.00.00, Harmonized Tariff Schedule of the United States (HTSUS) may be entered for consumption at any port of entry within the customs territory of the United States. Furniture as used in this section of the regulations is defined as 'movable articles of convenience or decoration for use in furnishing a house, apartment, place of business or accommodation'. This definition embraces most articles claimed to be free of duty as antiques.

(d) A claim for the free entry of an article under subheading 9706.00.00, HTSUS on the basis of antiquity may be made on the entry, or filed after entry at any time prior to liquidation of the entry, provided the article has not been released from Customs custody or it has been found upon examination before such release to be described in subheading 9706.00.00, HTSUS.

(e) Antique articles otherwise prohibited entry by the Endangered Species Act of 1973 (16 U.S.C. 1521, *et seq.*) may be entered if:

(1) The article is composed in whole or in part of any endangered or threatened species listed in 50 CFR 17.11 or 17.12,

(2) The article is not less than 100 years of age,

(3) The article has not been repaired or modified with any part of any such endangered or threatened species, on or after December 28, 1973,

(4) The article is entered at a port designated in § 12.26 of this chapter,

(5) A Declaration for Importation or Exportation of Fish or Wildlife (USFWS Form 3-177) is filed at the time of entry with the port director who will forward the form to the U.S. Fish and Wildlife Service, and

(6) The importer meets the requirements of paragraph (a) of this section.

(f) The additional duty imposed by additional U.S. Note 2, Chapter 97,